

MATTHEW H. MEAD
United States Attorney
NICHOLAS VASSALLO
Assistant United States Attorney
District of Wyoming
P.O. Box 668
Cheyenne, Wyoming 82003

MICHAEL G. PITMAN (*Pro Hac Vice*)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone (202) 305-7938
Facsimile (202) 307-0054

UNITED STATES DISTRICT COURT
DISTRICT OF WYOMING

United States of America,

Plaintiff,

v.

Civil No. 2:07-cv-19-CAB

Jane Joyce Rice; Water Garden, Inc.;
Perpetual Legacy Corp.; Carte Blanche
Trust; & Newport Pacific Trust Co.,
Ltd.;

Defendants.

**PLAINTIFF UNITED STATES OF AMERICA'S
MOTION FOR SERVICE BY PUBLICATION**

Plaintiff the United States of America (“the United States”), through its undersigned counsel, hereby moves this Court, pursuant to Fed. R. Civ. P. 4(h), for an Order allowing it to serve Defendants Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., by publication, and states as follows in support:

Under Fed. R. Civ. P. 4(h), service may be effected upon corporations and unincorporated associations by delivering a copy of the summons and of the complaint to an authorized agent, or pursuant to the law of the state in which the District Court is located. The Court is located in the state of Wyoming, and Wyoming law provides for service by publication. *See* Wy. R. Civ. P. 4(e)-(h). Here, service by publication is appropriate under Wy. R. Civ. P. 4(e).

The United States named Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., as Defendants in this action because they may claim an interest in certain property described in the Complaint which is the subject of this action. Despite reasonable diligence, the United States has been unable to locate Defendants Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, or Newport Pacific Trust Co., Ltd. *See* Declaration of Brenda Seegars, attached as Exhibit 1, at ¶¶ 3, 4, 6, 7, 9, 10, 12, and 13. Furthermore, continued efforts to locate Water Garden, Inc., Perpetual

Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., would not yield meaningful results. *See id.* at ¶¶ 4, 7, 10, and 13. Accordingly, Defendants Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., bear the hallmarks of fictitious entities. Service by publication is appropriate under Wy. R. Civ. P. 4(e)(1) because the Defendants at issue either reside out of state or have residences which cannot be ascertained, and this is an action for the recovery of an interest in real property which seeks an Order foreclosing a lien upon real property.

WHEREFORE, the United States prays that the Court issue an Order allowing the United States to serve Defendants Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., by publication.

MATTHEW H. MEAD
United States Attorney
NICHOLAS VASSALLO
Assistant United States Attorney
District of Wyoming
P.O. Box 668
Cheyenne, Wyoming 82003
Telephone: (307) 772-2124

Dated: May 7, 2007

s/ Michael G. Pitman
MICHAEL G. PITMAN (*Pro Hac Vice*)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 305-7938
Facsimile: (202) 307-0054
Michael.G.Pitman@USDOJ.gov